

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**LISTING OF CLAIMS:**

1. (Currently Amended) An image processing apparatus for performing at least one of JPEG 2000 encoding and decoding processes, comprising:

a JPEG 2000 hardware encoder-decoder which has a memory for wavelet transform and inverse transform with a specific capacity and performs wavelet transform and inverse transform of image information up to ~~[[said]]~~ a specific tile size using said memory by only hardware components;

an acquirer of tile size information for acquiring a tile size information of image data to be encoded or decoded;

a determiner for determining whether ~~[[said]]~~ the tile size acquired by said acquirer can be processed using only components constituting said JPEG 2000 hardware encoder-decoder or not;

a selector for selecting one of a first process and a second process based on a result of a decision by said determiner, the first process being a wavelet transform and inverse transform process performed using only components constituting said JPEG 2000 hardware encoder-decoder and the second process being a wavelet transform and inverse transform process performed using other components ~~other~~ than the components constituting said JPEG 2000 hardware encoder-decoder.

2. (Currently Amended) The image processing apparatus according to claim 1, wherein the other components include a computer readable medium storing computer program instructions which when executed by a computer programmed with the instructions causes the computer to perform the second process ~~is process using software~~ for wavelet transform and inverse transform.

3. (Currently Amended) The image processing apparatus according to claim 1, wherein the second process is a process using a memory separate from ~~[[said]]~~ the memory for wavelet transform and inverse transform.

4. (Currently Amended) An image processing apparatus for performing JPEG 2000 encoding processes, comprising:

a JPEG 2000 hardware encoder which has a memory for wavelet transform with a specific capacity and performs wavelet transform of image information up to ~~[[said]]~~ a specific tile size using said memory by only hardware components;

an operating interface for inputting tile size information of image data to be encoded;

a determiner for determining whether ~~[[said]]~~ the tile size input by said operating interface can be processed using only components constituting said JPEG 2000 hardware encoder or not;

a selector for selecting one of a first process and a second process based on a result of a decision by said determiner, the first process being a wavelet transform process performed using only components constituting said JPEG 2000

hardware encoder and the second process a being wavelet transform process performed using other components ~~other~~ than components constituting said JPEG 2000 hardware encoder.

5. (Currently Amended) An image processing apparatus for performing JPEG 2000 decoding processes, comprising:

a JPEG 2000 hardware decoder which has a memory for wavelet inverse transform with a specific capacity and performs wavelet inverse transform of image information up to ~~[[said]]~~ a specific tile size using said memory by only hardware components;

an acquirer of tile size information for acquiring a tile size information included in the JPEG 2000 file;

a determiner for determining whether ~~[[said]]~~ the tile size acquired by said acquirer can be processed using only components constituting said JPEG 2000 hardware decoder or not;

a selector for selecting one of a first process and a second process based on a result of a decision by said determiner, the first process being a wavelet inverse transform process performed using only components constituting said JPEG 2000 hardware decoder and the second process being a wavelet inverse transform process performed using other components ~~other~~ than components constituting said JPEG 2000 hardware decoder.